

Regular Session, 2014

HOUSE BILL NO. 1137

BY REPRESENTATIVE HOFFMANN

TAX/INCOME TAX: Creates individual income tax checkoffs for The Louisiana Association for the Blind, the Louisiana Center for the Blind, and Affiliated Blind of Louisiana, Inc.

1 AN ACT
2 To enact Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised
3 Statutes of 1950, to be comprised of R.S. 47:120.231, Subpart QQ of Part 1 of
4 Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be
5 comprised of R.S. 47:120.241, and Subpart RR of Part 1 of Chapter 1 of Subtitle II
6 of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S.
7 47:120.251, relative to state individual income tax return checkoffs for certain
8 donations; to provide for a method for individuals to donate all or a portion of any
9 refund due to them to The Louisiana Association for the Blind, the Louisiana Center
10 for the Blind, and Affiliated Blind of Louisiana, Inc.; to provide for the
11 administration and disbursement of donated monies; to provide for reporting; to
12 provide for an effective date; and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
15 Revised Statutes of 1950, comprised of R.S. 47:120.231, Subpart QQ of Part 1 of Chapter
16 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S.
17 47:120.241, and Subpart RR of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
18 Revised Statutes of 1950, comprised of R.S. 47:120.251, are hereby enacted to read as
19 follows:

1 SUBPART PP. THE LOUISIANA ASSOCIATION FOR
2 THE BLIND DONATION

3 §120.231. Income tax checkoff; donation for The Louisiana Association for the
4 Blind

5 A. Every individual who files an individual income tax return for the current
6 tax year and who is entitled to a refund may designate on his current year return that
7 all or any portion of the total amount of the refund to which he is entitled shall be
8 donated to The Louisiana Association for the Blind in lieu of that amount being paid
9 to him as a refund. In this case the refund shall be reduced by the amount so
10 designated. The designation shall be made at the time of filing the current year tax
11 return and shall be made upon the income tax return form as prescribed by the
12 secretary of the Department of Revenue. Donated monies shall be administered by
13 the secretary and distributed to The Louisiana Association for the Blind in
14 accordance with the provisions of R.S. 47:120.37. No donation made under the
15 provisions of this Subpart shall be invalid for want of an authentic act.

16 B. The House Committee on Ways and Means may, at its discretion, request
17 a report from The Louisiana Association for the Blind relative to its operations. The
18 form and content of the report shall be prescribed by the chairman of the committee,
19 but shall at a minimum contain a detailed explanation of the revenues and
20 expenditures, as well as a description of the organization's activities. The committee
21 may summon any person employed by or associated with The Louisiana Association
22 for the Blind to provide testimony with respect to the report.

23 SUBPART QQ. LOUISIANA CENTER FOR THE BLIND

24 §120.241. Income tax checkoff; donation for the Louisiana Center for the Blind

25 A. Every individual who files an individual income tax return for the current
26 tax year and who is entitled to a refund may designate on his current year return that
27 all or any portion of the total amount of the refund to which he is entitled shall be
28 donated to the Louisiana Center for the Blind in lieu of that amount being paid to
29 him as a refund. In this case the refund shall be reduced by the amount so

1 designated. The designation shall be made at the time of filing the current year tax
2 return and shall be made upon the income tax return form as prescribed by the
3 secretary of the Department of Revenue. Donated monies shall be administered by
4 the secretary and distributed to the Louisiana Center for the Blind in accordance with
5 the provisions of R.S. 47:120.37. No donation made under the provisions of this
6 Subpart shall be invalid for want of an authentic act.

7 B. The House Committee on Ways and Means may, at its discretion, request
8 a report from the Louisiana Center for the Blind relative to its operations. The form
9 and content of the report shall be prescribed by the chairman of the committee, but
10 shall at a minimum contain a detailed explanation of the revenues and expenditures,
11 as well as a description of the organization's activities. The committee may summon
12 any person employed by or associated with the Louisiana Center for the Blind to
13 provide testimony with respect to the report.

14 SUBPART RR. AFFILIATED BLIND OF LOUISIANA, INC.

15 §120.251. Income tax checkoff; donation for Affiliated Blind of Louisiana, Inc.

16 A. Every individual who files an individual income tax return for the current
17 tax year and who is entitled to a refund may designate on his current year return that
18 all or any portion of the total amount of the refund to which he is entitled shall be
19 donated to Affiliated Blind of Louisiana, Inc., in lieu of that amount being paid to
20 him as a refund. In this case the refund shall be reduced by the amount so
21 designated. The designation shall be made at the time of filing the current year tax
22 return and shall be made upon the income tax return form as prescribed by the
23 secretary of the Department of Revenue. Donated monies shall be administered by
24 the secretary and distributed to Affiliated Blind of Louisiana, Inc., in accordance
25 with the provisions of R.S. 47:120.37. No donation made under the provisions of
26 this Subpart shall be invalid for want of an authentic act.

27 B. The House Committee on Ways and Means may, at its discretion, request
28 a report from Affiliated Blind of Louisiana, Inc., relative to its operations. The form
29 and content of the report shall be prescribed by the chairman of the committee, but

1 shall at a minimum contain a detailed explanation of the revenues and expenditures,
2 as well as a description of the organization's activities. The committee may summon
3 any person employed by or associated with Affiliated Blind of Louisiana, Inc., to
4 provide testimony with respect to the report.

5 Section 2. The provisions of this Act shall be effective for taxable years beginning
6 on or after January 1, 2015.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Hoffmann

HB No. 1137

Abstract: Provides for individual income tax checkoffs for donations to The La. Association for the Blind, the La. Center for the Blind, and Affiliated Blind of La., Inc.

Proposed law provides for income tax checkoffs under which an individual can donate all or a portion of his state income tax refund to The La. Association for the Blind, La. Center for the Blind, and Affiliated Blind of La., Inc., in lieu of that amount being paid as a refund.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly disbursed to The La. Association for the Blind, La. Center for the Blind, and Affiliated Blind of La., Inc.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from The La. Association for the Blind, La. Center for the Blind, and Affiliated Blind of La., Inc., relative to their operations. The form and content of the report shall be prescribed by the chairman of the committee, but shall at a minimum contain a detailed explanation of the revenues and expenditures, as well as a description of the organization's activities.

Effective for taxable years beginning on or after Jan. 1, 2015.

(Adds R.S. 47:120.231, 120.241, and 120.251)